ILLINOIS DEPARTMENT OF REVENUE 1500 South Ninth Street Springfield, Illinois 62708

INFORMATION BULLETIN FY-81-3

Important changes have been made in the requirements for filing the Interstate Special Fuel Usage Return (IDR-280) beginning with the third quarter 1981 returns due October 31, 1981.

- 1. Included in this mailing are two new schedules which must be completed and attached to the IDR-280. Schedule "A" requires a listing of the miles traveled in each state. Schedule "B" is a listing of purchases of special fuel in Illinois. Please see the back of Schedule "B" for detailed instructions. Failure to properly complete and attach these schedules will result in an increase in your liability and/or a decrease allowed.
- New instruction #2 on the IDR-280 emphasizes that these returns apply to special fuel used in commercial motor vehicles of THREE(3) AXLES OR MORE.
- 3. New instruction #3 requires rounding of Line 3, IDR-280 to two decimal places effective for all quarters after July 1, 1980. Returns for all quarters prior to July 1, 1981 must still be rounded to ONE decimal place.
- 4. New instruction #5 has been altered to specify that on permanent leases (30 days or more) the LESSEE is responsible for obtaining a permit, displaying identification cards, reporting of mileage and paying tax. On temporary leases (29 days or less) the LESSOR is responsible for these items.

If you have any questions about the schedules or instructions, please call toll free 1-800-252-8972 (641-2150 in Cook County).

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